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File No. T942948

December 8, 2006

VIA FACSIMILE

Mr. Fred Calderone
Vice President, Corporate Planning
Central Transport International
12225 Stephens Road
Warren, Michigan
U.S.A. 48089-2010

Dear Mr. Calderone:

Re: Gowlings and CenTra Inc./Canadian Transit Company

Scott Jolliffe wrote to Mr. Dan Stamper of Canadian Transit Company ("CTC") on November 20, 2006 with respect to a concern expressed by CTC about Gowlings' ongoing representation of the City of Windsor and a retainer between Gowlings and CTC. At that time Mr. Jolliffe advised that we could only continue to represent CTC with its express consent after it obtained independent legal advice.

Subsequently, David Estrin of our firm was served in the United States of America with a Summons in a Civil Action relating to a claim against Mr. Estrin and Gowlings by CenTra Inc., which we understand to be a related company with CTC. In that Claim, CenTra alleges that it and/or its subsidiaries retained Gowlings to represent them with respect to aspects of the development and financing of the expansion of the Ambassador Bridge. As you are aware, Gowlings has a number of unrelated tax retainers with CTC, which we assume are the matters referred to. In light of this action on behalf of CTC, our firm is no longer able to continue to represent CTC in any respect.

Accordingly, we strongly recommend that you retain new tax counsel as soon as possible to avoid any prejudice to Canadian Transit Company or any other related companies.

There are a number of outstanding matters for which you have sought assistance from both our Ottawa and Toronto tax groups.

1. Our Ottawa Transfer Pricing Group was retained to prepare documentation for your 2004 and 2005 taxation years. A draft was provided to CTC on June 30, 2006 for review and comments. We have not received any response.
2. We have been asked to defend CTC's management fee expense to the Canada Revenue Agency ("CRA") and IRS. We are in the process of preparing an application to CRA to accept a portion of the management fees expensed. You will need to decide whether or not to accept the CRA proposal.
3. Our Transfer Pricing Group in Ottawa is preparing arguments in support of audit adjustments between the Canada and U.S. competent authority. The draft letter is complete and can either be sent by us, your new counsel, or yourself. **This should be done as soon as possible.**
4. We have prepared a Notification to the Canadian competent authority for the IRS adjustment to management fees in the year 2006. **This Notification is complete and must be delivered by December 31, 2006.**
5. The Annual Report for the Advance Pricing Agreement has been prepared and has been filed with the Canadian competent authority. You have also asked us to help with the U.S. Annual Report. Please advise what the deadlines for this report are.
6. Our Toronto tax group has been retained to work with you with respect to a proposed corporate re-organization and financing. We have submitted material to obtain an advance income tax ruling on the structure we have proposed.
7. In addition, part of the reorganization involves a transfer of shares of a Canadian corporation by a U.S. corporation. We have had discussions with CRA and have provided them with an application for an agreement that they defer tax if the transaction is tax-deferred in the U.S.
8. There is also an issue with respect to a GST ruling. We need to apply for a ruling, but beforehand, we have advised you about steps, which you must take including establishing a new corporation. **This is a matter which must be pursued as quickly as possible.**

In light of the litigation commenced by CenTra, we have no option but to withdraw from providing any further service to CTC. However, we want to ensure there is no prejudice to CTC arising out of our withdrawal. Accordingly, we recommend you immediately retain new tax counsel. Upon identifying the individuals to us, we will provide your new tax counsel with all of our files forthwith and will also fully cooperate with your new tax counsel to get them up to speed in order to ensure they meet any deadlines.

If there are any immediate deadlines you are concerned about meeting before your new counsel is retained, please advise and we will take all reasonable steps to ensure CTC is protected.

We look forward to hearing from you with the identity of your new tax counsel forthwith.

Yours truly,

GOWLING LAFLEUR HENDERSON LLP

A handwritten signature in black ink, appearing to be 'DJR', written over the printed name Donald J. Ross.

Donald J. Ross

DJR:scb

cc: Dan Stamper (CTC)
Pierre Richard (Lang Michener)
William Trudell

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